

**Individual filers DO NOT USE this form**  
**Please visit [www.michigan.gov/taxes](http://www.michigan.gov/taxes) to obtain 2016 forms**

**1. PURPOSE OF CITY OF DETROIT ESTIMATED INCOME TAX VOUCHERS:**

Payment vouchers are provided for paying currently any income tax due.

**2. WHO MUST MAKE ESTIMATED TAX PAYMENTS:**

- A. Unincorporated Businesses – A payment is not required from an unincorporated business if the estimated tax on line 4 is One Hundred Dollars (\$100.00) or less.
- B. Corporations – Every Corporation subject to the tax on all or part of its net profits must make payments of Estimated Income Tax. A payment is not required from corporations if the estimated tax on line 4 is Two Hundred Fifty Dollars (\$250.00) or less.
- C. Partnerships – A partnership whose partners are subject to the tax on all or part of their distributive share of net profits may make payments of Estimated Income Tax if the partnership makes payments the partners will not be required to make payments as individuals, unless they have other income on which the Detroit income tax is expected to exceed One Hundred Dollars (\$100.00). The payment made by the partnership should be accompanied by a statement showing the names, addresses and social security numbers of the partners on whose behalf the payments are being made.

**3. WHEN AND WHERE TO PAY ESTIMATED TAX:**

- A. First Payment for Calendar Year – The First Payment for a calendar year must be filed on or before April 30th of that year. The estimated tax is payable in equal installments on or before Apr. 30th, June 30th, Sept. 30th and Jan. 31st.
- B. First Payment for Fiscal Year – The First Payment for a fiscal year, or period differing from the calendar year, must be filed within four (4) months after the beginning of each fiscal year or period. For example, if your fiscal year begins on April 1st, your first payment will be due on July 31st. Remaining installments will then be due on the last day of the 6th, 9th and 13th months after the beginning of the fiscal year.
- C. Filing and Payment – The First Payment should be filed with the Treasurer, City of Detroit-Income Tax, P.O. box 67000, Detroit, MI 48267-0216. The first installment payment may be made or you may pay in full. We do not send reminder notices requesting estimated tax installment payments. Put your Federal Employer Identification Number (FEIN) on your check.

**4. INTEREST AND PENALTIES:**

If the total amount of tax is less than seventy percent (70%) of the tax shown on the taxpayer's final return for the current or preceding taxable year, interest and penalties will be charged.

5. The payment of estimated tax does not excuse the taxpayer from filing an annual return.

**ESTIMATED TAX WORKSHEET  
(Keep For Your Records – Do Not File)**

1.	Estimated Detroit Taxable Income Expected in 2016.....	.00
2.	Estimated Detroit Income Tax.....(Corporations enter 2% of line 1).....	.00
3.	Amount of Detroit Income Tax credit expected.....	.00
4.	ESTIMATED TAX (Line 2 less line 3).....	.00
5.	Computation of Installment: Check Due Date of declaration below and enter portion of line 4 as indicated: <input type="checkbox"/> Apr. 30 - 1/4; <input type="checkbox"/> June 30 - 1/3; <input type="checkbox"/> Sept. 30 - 1/2; <input type="checkbox"/> Jan. 31 - 100%	.00
6.	Amount of overpayment from last year elected to be credited to this year's estimated tax.....	.00
7.	Amount to be paid (Line 5 less line 6).....	.00

**RECORD OF 2016  
ESTIMATED TAX PAYMENTS**

VOUCHER NUMBER	A DATE	B AMOUNT PAID	C 2015 OVERPAYMENT CREDIT APPLIED TO INSTALLMENT	D TOTAL AMOUNT PAID AND CREDITED ADD (B) AND (C)
1		.00	.00	.00
2		.00	.00	.00
3		.00	.00	.00
4		.00	.00	.00
<b>TOTAL</b>		.00	.00	.00

Under 1984 Detroit City Code § 18-10-16, any information gained by the income tax administrator, City treasurer, or other City official, agent or employee as a result of a tax return, investigation, hearing or verification required or authorized by the Uniform Income Tax Ordinance is confidential, except for official purposes in connection with the administration of the ordinance, and except in accordance with a proper judicial order.